

State of Illinois PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg. 401 South Spring St., Rm. 402 Springfield, Illinois 62706 (T) 217.782.6076 (F) 217.785.4425 (TTY) 217.785.4427 DONALD R. CRIST Chairman

LOUIS G. APOSTOL

Executive Director

Suburban North Regional Office 9511 W. Harrison St., Suite LL-54 Des Plaines, Illinois 60016 (T) 847.294.4121 (F) 847.294.4799

Minutes of the Property Tax Appeal Board Meeting Held on October 8, 2013 Des Plaines, Illinois

1. ROLL CALL: Chairman Crist (via conference call); Jim Bilotta; Kevin Freeman

(via conference call); Mauro Glorioso; and Mickey Goral.

STAFF: Louis G. Apostol, JD, CAE, Executive Director;

Steve Waggoner, JD, Chief Administrative Law Judge (via conference call);

Dianne Lerman, Recording Secretary;

Mr. Goral convened the meeting in the absence of Chairman Crist at 9:35 a.m.

Mr. Bilotta moved to allow Chairman Crist and Mr. Freeman to participate via conference call. Mr. Glorioso seconded the Motion and it carried 3-0.

2. Approval of the Board Minutes for the September 10, 2013 Meeting:

Mr. Freeman moved to approve the Board Minutes of September 10, 2013 as presented.

Mr. Bilotta seconded the Motion and it carried 5-0.

3. Executive Director's Report:

Mr. Apostol reported on the status of the approved FY14 budget. He again apprised the Board the FY14's budget is lean and staff must continue to monitor expenses to stay within the approved budget appropriations.

Mr. Apostol presented an update on the CMS IT / PTAB consolidation and new website projects. He distributed a copy of the proposed PTAB Intranet site to be accessed by PTAB staff and reviewed the various components. He further reported the new website is a "work in progress" and expects it to be up and running in FY14.

Mr. Apostol presented a status update on the online filing project. He stated the CMS / PTAB consolidation project is near completion at this time. He further stated once the website development is completed, the online filing project will move forward.

Mr. Apostol reported PTAB currently has (31) full-time staff with three administrative law judge positions open as follows: Deputy Chief Administrative Law Judge, Technical Advisor II (Attorney ALJ) and Appraisal Specialist II (Non Attorney ALJ). He further reported he has completed the job descriptions and has submitted all to CMS for final review and approval.

Mr. Apostol presented an update regarding prospective rules changes under "Practice and Procedure for Appeals before PTAB" (86 Illinois Administrative Code 1910). He stated the internal staff committee has almost completed its review and will submit a copy to the Board with its recommended changes in advance of the November 13th PTAB meeting in Springfield.

Mr. Apostol informed the Board that he and selected PTAB staff will be meeting with Cook County Board of Review staff on October 16th to review opportunities to collaborate on projects beneficial to both agencies. He further stated he will also discuss the language in Section 35ILCS 200/16-160, PTAB Rules 1910.10 and how it may potentially impact Stipulations between the Appellant, Board of Review, and appeals before PTAB.

Mr. Apostol reported on the status of PTAB's request for additional space in the Springfield Office. He stated he continues to work with the Stratton Office Building Manager and Capitol Architect in an attempt to resolve the current space problem in Springfield.

Mr. Apostol presented an update prepared by Michael Bullock on the status of appeals before PTAB. He reported the Midwest Generation case is currently in U.S. Bankruptcy Court and other appeals in Madison, Stephenson, Lake, Jo Daviess and St. Clair counties are on hold due to further Appellate Court and Intervenor action. He further reported he has contacted attorneys to determine if these older matters can be concluded within a reasonable time.

Mr. Apostol reported that PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reminded the Board the next meeting of PTAB is scheduled for Wednesday, November 13th at 10:00 a.m. at the Springfield office.

Mr. Glorioso moved to approve the Executive Director's Report. Mr. Freeman seconded the Motion and it carried 5-0.

4. Discussion of Motions

a. GWR Properties LLC: #11-22635-R-1 (Cook – Lake View)

Greg Moran: #11-23266-R-1 (Cook – Lake View) Glenn Burchett: #11-23272-I-1 (Cook – Elk Grove) Frank Molinaro: #11-23623-R-1 (Cook – Maine)

Kinzie Real Estate Group: #11-23625-R-1 (Cook – Lake View)

George Christos: #11-23628-R-1 (Cook – Lake View)

LaSalle Towers Condominium Assoc.: #11-32138-R-2 (Cook – N. Chicago)

Mr. Glorioso moved to grant a final 30-day extension in each "Class 1" appeal and a final 60-day extension for the "Class 2" appeal listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

b. Edward Health Ventures: #11-02367-C-1 (Kendall)

Wolf Realty: #11-02402-I-1 (McHenry)

Shawn Fellowes King: #11-03092-I-3 (DuPage) Funds 8 VP Carol Stream: #11-03668-C-3 (DuPage)

Mr. Glorioso moved to grant a final 30-day extension in each "Class 1" appeal and a final 60-day extension in each "Class 3" appeal listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

c. Joe Hotze Ford: #12-00085-C-2 (Marion)

The Home Depot: #12-00398-C-3 (Will)

Teachers Insurance & Annuity Assoc.: #12-00399-I-3 (Will)

Teachers Insurance & Annuity: #12-00400-I-3 (Will)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

d. HB Fuller: #12-00334-I-3 (Grundy)

Mr. Glorioso moved to grant a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

e. 3541 Chicago Avenue, LLC: #12-00170-I-3 (Will)

Mr. Glorioso moved to grant a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

f. Dan Pierce: #11-29884-C-2 (Cook – Lyons) Charlie Murphy: #11-29886-R-1 (Cook – Worth) Dan Pierce: #11-20888-C-2 (Cook – Lyons) Charlie Murphy: #11-29889-R-1 (Cook – Worth) Jeff Hogate: #11-29890-R-1 (Cook – Worth) Dan Brennan: #11-29892-R-1 (Cook – Worth)

David & Ellen Schilling: #11-29893-R-1 (Cook – Lyons)

John McAuliffe: #11-29894-R-1 (Cook – Lyons) Robert Frank Mance: #11-29895-C-1 (Cook – Lyons) Joseph Krzysiak: #11-29896-C-1 (Cook – Lyons) Miguel Guzman: #11-29898-C-1 (Cook – Lyons) Theo Georgopoyulos: #11-29899-R-1 (Cook – Lyons) Theo Georgopoyulos: #11-29900-R-1 (Cook – Lyons)

Peter Butvilas: #11-29901-C-1 (Cook – Lyons) Juan Venegas: #11-29902-C-1 (Cook – Lake) Charlie Murphy: #11-29903-R-1 (Cook – Lake) Mark Nowak: #11-29904-C-1 (Cook – Lake) Mark Nowak: #11-29905-C-1 (Cook – Lake)

Ray & Rosemary Mazzola: #11-29906-R-1 (Cook – Lake)

Juan Martinez: #11-29908-C-1 (Cook – Lake) Moon Sang Lim: #11-29910-C-1 (Cook – Lake) Noman Junejo: #11-29912-C-2 (Cook – Lake)

Kinan & Noman Juncjo: #11-29913-C-2 (Cook – Lake) Dorothy Jonak Trust #004628: #11-29915-C-1 (Cook – Lake)

Elaine Chiu: #11-29916-C-2 (Cook – Lake) Chi Leung Chiu: #11-29918-R-1 (Cook – Lake)

Donald & JoAnn Kelly: #11-29920-R-1 (Cook – Lyons) Ray & Rosemary Mazzola: #11-29923-C-1 (Cook – Lake)

Mr. Bilotta moved to grant a final 30-day extension in each "Class 1" appeal listed above and a final 60-day extension in each "Class 2" appeal listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

g. Neil Pagano: #11-23540-R-2 (Cook – N. Trier)

Todd Borchardt: #11-23541-R-1 (Cook – Lake View)

Zane Smith: #11-23543-R-1 (Cook – N. Trier)

Chad Blankenbaker: #11-23544-R-1 (Cook – N. Trier)
Joel Shalowitz: #11-23545-R-1 (Cook – N. Trier)
J. Trustee Harrison: #11-23546-R-1 (Cook – Bremen)
James Sumaski: #11-23548-R-1 (Cook – Lemont)
Cynthia Helle: #11-23549-R-1 (Cook – N. Trier)
Bill Livaditis: #11-23550-R-1 (Cook – Maine)

Sam Schittino: #11-23551-R-1 (Cook – Maine) Nam Kim: #11-23552-R-1 (Cook – N. Trier) Mark Lurvey: #11-23553-C-3 (Cook – Maine) Dan Educate: #11-23554-C-1 (Cook – Maine)

Dolores Kowalski: #11-23555-R-1 (Cook – Elk Grove) Julie Blankenbaker: #11-23556-R-1 (Cook – N. Trier)

Vito Cappiello: #11-23557-C-1 (Cook – Maine) Patrick Ferreri: #11-23558-R-1 (Cook – Maine) Bruce D'alba: #11-23560-R-1 (Cook – N. Trier) Robert Britz: #11-23561-R-1 (Cook – N. Trier)

J. Trustee Harrison: #11-23562-R-1 (Cook – Bremen) George Maniatis: #11-23563-C-1 (Cook – Maine)

Geril Zern: #11-23564-R-1 (Cook – Maine) Jay Judge: #11-23565-R-1 (Cook – Maine)

Tadeusz Werner: #11-23568-R-1 (Cook – Maine)
J. Trustee Harrison: #11-23570-R-1 (Cook – Bremen)
George Maniatis: #11-23571-C-1 (Cook – Maine)

D. Trustee Pelfresne: #11-23572-R-1 (Cook – Elk Grove)

Mr. Glorioso moved to grant a final 30-day extension in each "Class 1" appeal listed above and a Final 60-day extension in each "Class 2" and "Class 3" appeal listed above. Mr. Goral seconded the Motion and it carried 5-0.

h. Arturo Torres: #11-32110-C-2 (Cook – Jefferson)

Elizabeth Pikul: #11-32111-C-1 (Cook – Jefferson) Thach Nguyen: #11-32113-C-2 (Cook – Jefferson) Jin Wan Bae: #11-32117-C-1 (Cook – Jefferson)

F. Dean Armstrong: #11-32121-C-1 (Cook – Jefferson)

James Wang: #11-32181-C-2 (Cook – Jefferson)
Tina Alemis: #11-32182-C-2 (Cook – Hyde Park)
Sharon Glick: #11-32185-R-1 (Cook – Hyde Park)
Yadegar Varda: #11-32531-R-1 (Cook – Niles)

Mr. Bilotta moved to grant a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

i. Ken Malo KMV Development: #11-05088-I-3 (Lake)

Mr. Bilotta moved to grant a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

j. Gracelow LLC: #12-00061-C-1 (Macon)

Mr. Bilotta moved to grant a final 30-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

k. One Earth Energy LLC: #12-00380-I-3 (Ford)

Mr. Bilotta moved to grant a 90-day extension. Chairman Crist seconded the Motion and it carried 5-0.

1. Morris Cogeneration LLC: #12-00174-I-3 (Grundy)

Mr. Bilotta moved to grant a 90-day extension. Mr. Goral seconded the Motion and it carried 5-0.

m. Exelon Generation Company, LLC: #12-00407-I-3 (Grundy)

Mr. Goral moved to grant a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

n. Exelon Generation Co., LLC: #09-04906-I-3 (LaSalle) Exelon Generation Co., LLC: #10-03549-I-3 (LaSalle)

Exelon Generation Co., LLC: #11-02391-I-3 (LaSalle)

Mr. Glorioso moved to grant the 90-day Motion to Stay in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

o. Alan Zielinski: #11-04748-R-1 (Lake)

Mr. Bilotta moved to grant the Lake County Board of Review a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

p. Clearview Tower Company: #12-00389-C-1 (Pike) Clearview Tower Company: #12-00394-C-1 (Pike)

Mr. Bilotta moved to grant the Pike County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

q. Walgreen Co.: #12-00093-C-2 (Macon) Walgreen Co.: #12-00184-C-2 (Macon)

Mr. Glorioso moved to grant the Macon County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

r. Auto Zone: #12-00383-C-3 (Vermilion)

Mr. Bilotta moved to grant the Vermilion County Board of a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

s. Audrey Cotter: #11-05871-R-1 (Kankakee)

Mr. Bilotta moved to grant the Kankakee County Board of Review a final 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

t. Sterling Plaza LLC: #11-05848-C-1 (Peoria) T & P Assets, Ltd.: #11-05851-C-1 (Peoria) Sterling Plaza LLC: #11-05857-C-1 (Peoria) Sterling Plaza LLC: #11-05858-C-1 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

u. Rockford Development Group LLC: #12-00097-R-1 (Winnebago)

Yensid, LLC: #12-00100-R-1 (Winnebago)

Northern Illinois Sales, LLC: #12-00101-R-1 (Winnebago)

Yensid, LLC: #12-00103-R-1 (Winnebago)

Yensid, LLC: #12-00104-R-1 (Winnebago)

Yensid, LLC: #12-00106-R-1 (Winnebago)

Yensid, LLC: #12-00122-R-1 (Winnebago)

Yensid, LLC: #12-00123-R-1 (Winnebago)

Yensid, LLC: #12-00124-R-1 (Winnebago)

Yensid, LLC: #12-00125-R-1 (Winnebago)

Laverne Sadewater: #12-00127-R-1 (Winnebago)

Laverne Sadewater: #12-00128-R-1 (Winnebago)

Yensid, LLC: #12-00343-R-1 (Winnebago)

Northern Illinois Sales, LLC: #12-00344-R-1 (Winnebago) Northern Illinois Sales, LLC: #12-00345-R-1 (Winnebago)

Mr. Glorioso moved to grant the Winnebago County Board of Review a final 30-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Goral recusing.

v. Gillick Joint Venture: #10-23713-C-1 (Cook – Maine)

Mr. Bilotta moved to grant a final 45-day extension to Intervenors, City of Park Ridge and Park Ridge Public Library. Mr. Goral seconded the Motion and it carried 5-0.

w. Prim Longview, LLC: #11-01890-I-3 (DuPage)

Mr. Bilotta moved to grant a final 30-day extension to Intervenor, C.C.S.D. #93. Chairman Crist seconded the Motion and it carried 5-0.

x. Winston Nursing Home: #10-31085-C-3 (Cook – W. Chicago) Oriental Theater: #10-31297-C-3 (Cook – S. Chicago)

Mr. Bilotta moved to grant a final 30-day extension to Intervenor, Chicago Board of Education, in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

y. MacNeal Management Services, Inc.: #10-20645-C-1 (Cook – Riverside)

Mr. Bilotta moved to grant a 45-day final extension to each of the Intervenors, Riverside-Brookfield T.H.S.D. #208, and Riverside Public S.D. #96. Mr. Freeman seconded the Motion and it carried 5-0.

z. Stahelin Properties: #10-03529-C-3 (DuPage)

Mr. Glorioso moved to grant a final 60-day extension to each of the Intervenors, Glenbard T.H.S.D. #87, and C.C.S.D. #89. Chairman Crist seconded the Motion and it carried 5-0.

aa. NMC Stratford, LLC: #11-03091-C-3 (Dupage)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Glenbard T.H.S.D. #87. Chairman Crist seconded the Motion and it carried 5-0.

bb. Sears, Roebuck & Company: #11-00333-C-3 (Kankakee)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Manteno C.U.S.D. #5. Chairman Crist seconded the Motion and it carried 5-0.

cc. Crosswinds at Mission Oaks: #11-00034-R-3 (DuPage)
Klein Creek Condominium Association: #11-00035-R-3 (DuPage)

Mr. Glorioso moved to grant Intervenor, College of DuPage, a final 60-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

dd. Armstrong World Industries: #11-00636-I-3 (Kankakee)

Mr. Glorioso moved to grant a final 60-day extension to each Intervenor, City of Kankakee and Bradley S.D. #61. Chairman Crist seconded the Motion and it carried 5-0.

- ee. Best Western Motel: #10-21246-C-3 (Cook Bremen)
 - 1. Mr. Bilotta moved to grant a final 90-day extension to Intervenor, S.D. #228. Mr. Glorioso seconded the Motion and it carried 5-0.
 - 2. Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Prairie Hills Elementary S.D. #144. Mr. Glorioso seconded the Motion and it carried 5-0.
- ff. Tinley Plaza, LLC: #10-21874-C-2 (Cook Bremen)

Mr. Glorioso moved to grant a final 90-day extension to Intervenor, S.D. #228. Mr. Freeman seconded the Motion and it carried 5-0.

gg. Barry Missner: #10-23803-C-3 (Cook – Rich)

Mr. Glorioso moved to grant a final 90-day extension to Intervenor, Matteson S.D. #162. Mr. Freeman seconded the Motion and it carried 5-0.

hh. Halikias Family Partnership: #10-25770-C-2 (Cook – Rich)

Mr. Glorioso moved to grant a final 90-day extension to Intervenor, S.D. #159. Mr. Freeman seconded the Motion and it carried 5-0.

ii. JR JP Realty LLC: #10-33741-C-2 (Cook – Northfield)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, S.D. #225 and S.D. #34. Mr. Glorioso seconded the Motion and it carried 5-0.

jj. Aleksandar Kamatovic: #10-33441-R-2 (Cook – Northfield)
Patriot Courtyards Condo Assoc.: ##10-33944-C-3 (Cook – Northfield)

Mr. Bilotta moved to grant a final 90-day extension to Intervenors, S.D. #225 and S.D. #34, in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

kk. Henry Gallagher: #10-33828-R-2 (Cook – Lemont)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Lemont Township Park District. Mr. Freeman seconded the Motion and it carried 5-0.

ll. Fullwel Elgin Hotel Group LLC: #11-01473-C-3 (Kane)

Life Storage Centers, LLC: #11-01943-C-3 (Kane)

Woodman's Food Market, Inc.: #11-01855-C-2 (Kane)

Tiballi FL, LLP: #11-02168-C-2 (Kane)

Elgin Hotel, LLC: #10-01456-C-3 (Kane)

Meadowdale Shopping Center: #11-01923-C-2 (Kane)

Meadowdale Shopping Center: #11-01924-C-3 (Kane)

Unimproved Besinger Properties, LLC: #11-01925-C-2 (Kane) Unimproved Besinger Properties, LLC: #11-01926-C-2 (Kane)

White Angels: #10-01997-I-2 (Kane)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, C.U.S.D. #300, in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

mm. Charles McDonough: #08-30879-I-1 (Cook – Leyden)

Mr. Glorioso moved to accept the appraisal and notify the Cook County Board of Review. Mr. Bilotta seconded the Motion and it carried 5-0.

nn. Glen Oaks Country Club: #11-04106-C-3 (DuPage)

Mr. Glorioso moved to grant a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

oo. Lumajo-Bolingbrook, LLC: #11-00195-C-2 (Will)

Mr. Glorioso moved to defer the Will County Board of Review's request to the November 13, 2013 Board Meeting. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

pp. Exeter 117 119 Industrial LLC: #11-02096-C-2 (Madison) Lanter Company: #11-02097-C-3 (Madison)

Mr. Bilotta moved to reinstate docket number 11-02096-C-2 and notify the Madison County Board of Review using the appraisal contained in 11-02097 as evidence. Mr. Goral seconded the Motion and it carried 5-0.

qq. Edward & Daniel Szkirpan: #10-26825-R-1 (Cook – Hyde Park)

Mr. Bilotta moved to reinstate appeal and reschedule it for hearing. Mr. Freeman seconded the Motion and it carried 5-0.

rr. 6201 Ogden LLC: #11-20421-C-1 (Cook – Berwyn)

Mr. Bilotta moved to reinstate appeal and Notify the Cook County Board of Review. Mr. Freeman seconded the Motion and it carried 5-0.

ss. KTR Capital Partners, LLC: #11-20423-I-3 (Cook – Cicero)

Chairman Crist moved to deny the request to reinstate. Mr. Freeman seconded the Motion and it carried 5-0.

tt. Cindy Mayer: #11-20374-R-1 (Cook – Berwyn)

Mr. Bilotta moved to deny the request to reinstate. Chairman Crist seconded the Motion and it carried 5-0.

5. Attachments

Decisions A-F & Z:

See attachments for listing of additional decisions reviewed, discussed, and /or decided by the Board.

As to Attachment A, Mr. Glorioso moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Goral recusing.

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As to Attachment D, Mr. Glorioso moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Goral moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment F, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

Workload Report

Mr. Apostol reviewed the monthly Workload Report for information, review and discussion. He reported new appeal filings continue to increase significantly over last year. He stated he is working with designated ALJ and IT staff in an effort to implement new procedures to improve the current system.

6. Other Business

There was no other business to discuss at this time.

7. Adjournment

Chairman Crist moved to adjourn the meeting at 10:40 a.m. Mr. Freeman seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE Executive Director

LGA/dl